

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**AUGUST 20, 2019 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
AMEND FISCAL YEARS 18/19 & 19/20 MUNICIPAL BUDGET FOR CHANGES TO FISCAL YEAR 19/20	RESOLUTION ◆ ORDINANCE RECEIVE/FILE	CINDY MISEREZ FINANCE DIRECTOR

**SYNOPSIS**

The second reading of the Appropriations Ordinance has been prepared to adopt the proposed amendment to the FY20 municipal budget. Only the second reading of the budget ordinance is requested at this time as the final assessed property valuation of the City will not be received from Sarpy County until August 20, 2019.

**FISCAL IMPACT**

The proposed amended budget for FY20 is \$57,780,848 in all funds. The total proposed preliminary property tax request for FY20 is for \$9,173,661 which will require a property tax levy of \$0.55 per \$100 dollars of assessed valuation.

The owner of a home valued at \$150,000 will pay \$825 in property taxes, or \$68.75 per month. The proposed budget has no increase in the property tax levy.

**RECOMMENDATION**

Approval of second reading of the Appropriations Ordinance.

**BACKGROUND**

The City Council held the budget workshop on July 16, 2019. The proposed budget ordinance is based on the discussion in this meeting.

## ORDINANCE NO. 1360

AN ORDINANCE TO AMEND ORDINANCE NO. 1323 AND THE BIEENNIAL BUDGET APPROPRIATING THE SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL OF THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA FOR THE FISCAL PERIOD BEGINNING ON OCTOBER 1, 2018 AND ENDING ON SEPTEMBER 30, 2019; AND FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2019 AND ENDING ON SEPTEMBER 30, 2020, AND SPECIFICALLY TO AMEND AMOUNTS APPROPRIATED FOR THE SECOND YEAR OF SUCH BIEENNIAL BUDGET FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT TO BE APPROPRIATED FOR EACH OBJECT OR PURPOSE; SPECIFYING THE AMOUNT TO BE RAISED BY TAX LEVY; PROVIDING FOR THE FILING AND CERTIFICATION OF THE BUDGET AND TAX LEVY HEREIN SENT TO THE STATE AUDITOR AND COUNTY CLERK OF SARPY COUNTY; TO REPEAL INCONSISTENT OR CONFLICTING ORDINANCES OR RESOLUTIONS AS ORIGINALLY ENACTED; AND PRESCRIBING THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF LA VISTA, SARPY COUNTY, NEBRASKA.

Section 1. That (i) the Mayor and City Council find and determine that there are circumstances which could not reasonably have been anticipated at the time the budget for the biennial period was adopted, and proposed revisions to the previously adopted budget statement have been presented and are hereby ratified and affirmed, and (ii) after publication of notice and conducting a public hearing in accordance with applicable requirements, the Mayor and City Council desire to approve the proposed revised budget.

Section 2. That Section 1 of Ordinance No.1323 is hereby amended to revise amounts of the current biennial budget specified for the Fiscal Year beginning October 1, 2019 and ending September 30, 2020 as follows:

"Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statements, as amended and on file with the City Clerk, is hereby approved as The Annual Appropriation Bill for the fiscal year beginning October 1, 2018, through September 30, 2019 and the fiscal year beginning October 1, 2019, through September 30, 2020, including summaries and supporting documentation. All sums of money contained in the revised budget statement are hereby appropriated for the necessary expenses and liabilities of the City of La Vista. The following amounts appropriated shall be raised primarily as follows. A copy of the budget document, as amended, shall be forwarded as provided by law to the Auditor of Public Accounts, State Capital, Lincoln, Nebraska, and to the County Clerk of Sarpy County, Nebraska for use by the levying authority.

Fund	Budget of Disbursements and Transfers FY19	Proposed Budget of Disbursements and Transfers FY20	Amount to be Raised by Property Tax FY19	Amount to be Raised by Property Tax FY20
General Fund	18,928,426.00	20,253,223.00	7,556,495.00	8,172,898.00
Sewer Fund	5,304,388.00	4,516,571.00	0.00	0.00
Sewer Reserve	0.00	0.00	0.00	0.00
Debt Service Fund	7,309,568.00	4,408,685.00	925,285.00	1,000,763.00
Capital Fund	9,072,012.00	9,266,912.00	0.00	0.00
Lottery Fund	1,320,819.00	1,532,398.00	0.00	0.00
Economic Development	3,134,559.00	3,137,466.00	0.00	0.00
Off-Street Parking	7,989,957.00	2,091,698.00	0.00	0.00
Redevelopment Fund	13,703,801.00	11,933,687.00	0.00	0.00
TIF – City Centre Phase 1	0.00	541,612	0.00	0.00
Qualified Sinking Fund	0.00	0.00	0.00	0.00
Police Academy Fund	95,104.00	98,596.00	0.00	0.00
<b>Total All Funds</b>	<b>66,858,634.00</b>	<b>57,780,848.00</b>	<b>8,481,780.00</b>	<b>9,173,661.00</b>

Section 3. Section 1 of Ordinance No. 1289, and any other ordinance or resolution of the City, or part of any such ordinance or resolution of the City, as previously enacted that is inconsistent or in conflict with this Ordinance is hereby repealed to the extent of the conflict or inconsistency.

Section 4. This ordinance shall take effect from and after passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 3RD DAY OF SEPTEMBER, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Pamela A. Buethe, CMC  
City Clerk

## CITY OF LA VISTA

## FY20 Budget Amendment

## ALL FUNDS SUMMARY

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>Revenues</b>			
Property Tax	<b>9,043,279</b>	<b>9,076,984</b>	<b>9,768,865</b>
Sales Tax	<b>10,393,921</b>	<b>11,274,970</b>	<b>9,383,327</b>
Payments in Lieu of Taxes	<b>373,100</b>	<b>380,147</b>	<b>382,428</b>
State Revenue	<b>1,868,498</b>	<b>1,958,268</b>	<b>1,958,268</b>
Occupation and Franchise Taxes	<b>1,382,000</b>	<b>1,683,900</b>	<b>913,385</b>
Hotel Occupation Tax	<b>1,007,475</b>	<b>1,017,550</b>	<b>1,017,550</b>
Licenses and Permits	<b>460,250</b>	<b>440,250</b>	<b>440,250</b>
Interest Income	<b>153,952</b>	<b>160,720</b>	<b>160,720</b>
Recreation Fees	<b>170,710</b>	<b>172,710</b>	<b>172,710</b>
Special Services	<b>19,500</b>	<b>19,500</b>	<b>19,500</b>
Grant Income	<b>163,185</b>	<b>150,575</b>	<b>150,575</b>
Restaurant Tax	<b>0</b>	<b>0</b>	<b>700,000</b>
Miscellaneous	<b>1,560,186</b>	<b>838,208</b>	<b>749,927</b>
Bond Proceeds	<b>32,903,611</b>	<b>8,460,000</b>	<b>18,000,000</b>
Sewer Charges	<b>4,522,900</b>	<b>4,905,890</b>	<b>4,406,033</b>
Special Assessments - Principal	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Special Assessments - Interest	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
Community Betterment	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
Taxes - Form 51	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>
Police Academy	<b>80,000</b>	<b>84,000</b>	<b>100,000</b>
Tax Increment Financing	<b>0</b>	<b>541,612</b>	<b>541,612</b>
Parking Garage Fees	<b>0</b>	<b>0</b>	<b>115,000</b>
<b>Total Revenue</b>	<b>65,367,567</b>	<b>42,430,284</b>	<b>50,245,150</b>
<b>Expenditures</b>			
Salary & Benefits	<b>11,675,130</b>	<b>12,116,878</b>	<b>12,116,878</b>
Commodities	<b>583,470</b>	<b>580,014</b>	<b>580,014</b>
Contractual Services	<b>8,813,128</b>	<b>8,793,866</b>	<b>8,989,066</b>
Maintenance	<b>844,871</b>	<b>799,414</b>	<b>799,414</b>
Other Charges	<b>4,146,459</b>	<b>763,704</b>	<b>3,839,204</b>
Debt Service	<b>6,722,971</b>	<b>8,973,911</b>	<b>5,868,608</b>
Capital Improvement	<b>26,739,514</b>	<b>15,828,231</b>	<b>20,566,912</b>
<b>Total Expenditures</b>	<b>59,525,543</b>	<b>47,856,018</b>	<b>52,760,096</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

## ALL FUNDS SUMMARY

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>Total Capital Items</b>	<b>1,114,055</b>	<b>784,636</b>	<b>784,636</b>
<b>Total Expenditures &amp; Capital</b>	<b>60,639,598</b>	<b>48,640,654</b>	<b>53,544,732</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	6,054,294	5,123,185	4,236,116
Transfers Out	(6,054,294)	(5,123,185)	(4,236,116)
<b>Total Other Uses of Funds (SID Trf)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior Year Fund Balance</b>	<b>31,141,155</b>	<b>21,412,070</b>	<b>21,412,070</b>
<b>Net Change</b>	<b>4,727,969</b>	<b>(6,210,370)</b>	<b>(3,299,582)</b>
<b>Ending Fund Balance</b>	<b>35,869,124</b>	<b>15,201,700</b>	<b>18,112,488</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

***OPERATING EXPENDITURE SUMMARY BY DEPARTMENT***

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>General Fund Operating Expenditures</b>			
Administrative Services	529,503	555,523	555,523
Mayor and Council	242,643	258,001	258,001
Adv. Boards and Commissions	10,338	10,544	10,544
Building Maintenance	682,385	666,644	666,644
Administration	768,999	814,815	814,815
Police	5,304,912	5,383,050	5,403,050
Animal Control	56,822	58,775	58,775
Fire	1,975,871	2,072,326	2,072,326
Community Development	718,268	687,211	687,211
Street Admin.	390,701	445,393	445,393
Streets Operating	2,302,236	2,522,062	2,522,062
Parks	1,147,210	1,180,306	1,180,306
Recreation	744,146	762,557	762,557
Sports Complex	392,356	413,496	413,496
Library	904,397	908,468	908,468
Information Technology	268,300	289,745	289,745
Swimming Pool	133,168	135,826	135,826
Human Resources	1,010,268	1,023,722	1,023,722
Public Transportation	6,181	6,243	6,243
Senior Bus	100,091	119,142	119,142
Finance	467,027	489,213	489,213
<b>Total General Fund</b>	<b>18,155,822</b>	<b>18,803,062</b>	<b>18,823,062</b>
<b>Sewer Fund Operating Expenditures</b>			
Operating Expenditures	3,924,263	3,683,401	3,683,401
Storm Water Management	54,000	54,540	54,540
<b>Total Sewer Fund</b>	<b>3,978,263</b>	<b>3,737,941</b>	<b>3,737,941</b>
<b>Police Academy Operating Expenditures</b>			
Police Academy	95,104	98,596	98,596
<b>Total Police Academy Fund</b>	<b>95,104</b>	<b>98,596</b>	<b>98,596</b>

**CITY OF LA VISTA****FY20 Budget Amendment****GENERAL FUND SUMMARY**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>Revenues</b>			
Property Tax	<b>8,102,903</b>	<b>8,138,063</b>	<b>8,754,466</b>
Sales Tax	<b>5,196,961</b>	<b>5,637,486</b>	<b>4,691,663</b>
Payments in Lieu of Taxes	<b>281,875</b>	<b>288,922</b>	<b>288,922</b>
State Revenue	<b>1,868,498</b>	<b>1,958,268</b>	<b>1,958,268</b>
Occupation and Franchise Taxes	<b>882,000</b>	<b>883,900</b>	<b>883,900</b>
Hotel Occupation Tax	<b>1,007,475</b>	<b>1,017,550</b>	<b>1,017,550</b>
Licenses and Permits	<b>460,250</b>	<b>440,250</b>	<b>440,250</b>
Interest Income	<b>30,992</b>	<b>28,708</b>	<b>28,708</b>
Recreation Fees	<b>170,710</b>	<b>172,710</b>	<b>172,710</b>
Special Services	<b>19,500</b>	<b>19,500</b>	<b>19,500</b>
Grant Income	<b>163,185</b>	<b>150,575</b>	<b>150,575</b>
Restaurant Tax	<b>0</b>	<b>0</b>	<b>700,000</b>
Miscellaneous	<b>250,942</b>	<b>329,213</b>	<b>243,213</b>
<b>Total Revenue</b>	<b>18,435,291</b>	<b>19,065,145</b>	<b>19,349,725</b>
<b>Expenditures</b>			
Salary & Benefits	<b>10,980,078</b>	<b>11,455,487</b>	<b>11,455,487</b>
Commodities	<b>527,652</b>	<b>519,914</b>	<b>519,914</b>
Contractual Services	<b>4,832,464</b>	<b>5,073,647</b>	<b>5,093,647</b>
Maintenance	<b>755,869</b>	<b>699,126</b>	<b>699,126</b>
Other Charges	<b>317,612</b>	<b>304,081</b>	<b>304,081</b>
<b>Total Expenditures</b>	<b>17,413,675</b>	<b>18,052,255</b>	<b>18,072,255</b>
<b>Total Capital Items</b>	<b>742,147</b>	<b>750,807</b>	<b>750,807</b>
<b>Total Expenditures &amp; Capital</b>	<b>18,155,822</b>	<b>18,803,062</b>	<b>18,823,062</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

**GENERAL FUND SUMMARY**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>Other Financing Sources (Uses)</b>			
OSP Transfer	(68,000)	(94,900)	(844,408)
DSF Transfer	(634,604)	(698,850)	(185,753)
Police Academy Transfers	(20,000)	(21,000)	0
Lottery Transfer	96,902	100,293	100,293
Qualified Sinking Fund Transfer	(50,000)	0	(400,000)
<b>Total Other Uses of Funds</b>	<b>(675,702)</b>	<b>(714,457)</b>	<b>(1,329,868)</b>
<b>Prior Year Fund Balance</b>	<b>5,837,195</b>	<b>5,681,860</b>	<b>5,681,860</b>
<b>Net Change</b>	<b>(396,233)</b>	<b>(452,374)</b>	<b>(803,205)</b>
<b>Ending Fund Balance</b>	<b>5,440,962</b>	<b>5,229,486</b>	<b>4,878,655</b>
<b>Operating Reserve %</b>	<b>31%</b>	<b>29%</b>	<b>27%</b>

**CITY OF LA VISTA      FY20 Budget Amendment**
**SEWER FUND SUMMARY**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Sewer Service Charges	70,173	11,000	25,095
Sewer User Fees	4,352,612	4,794,872	4,277,805
Sales Tax Collection Fee	115	18	18
Sewer Hookup Fee	100,000	100,000	103,115
Interest Income	6,009	4,059	4,059
Bond Proceeds	-	-	-
<b>Total Revenue</b>	<b>4,528,909</b>	<b>4,909,949</b>	<b>4,410,092</b>
<b>EXPENDITURES</b>			
Salary & Benefits	618,649	581,719	581,719
Commodities	39,046	39,200	39,200
Contractual Services	2,869,232	3,002,971	3,002,971
Maintenance	68,201	68,884	68,884
Other Charges	11,227	11,338	11,338
Debt Service	-	-	-
Capital Improvement Program	125,000	-	50,000
<b>Total Expenditures</b>	<b>3,731,355</b>	<b>3,704,112</b>	<b>3,754,112</b>
<b>Total Capital Items</b>	<b>371,908</b>	<b>33,829</b>	<b>33,829</b>
<b>Total Expenditures &amp; Capital</b>	<b>4,103,263</b>	<b>3,737,941</b>	<b>3,787,941</b>
<b>Other Financing Sources (Uses)</b>			
Lottery Transfer	3,000	3,000	3,000
Sewer Reserve Transfer	(1,201,125)	(1,172,665)	(728,630)
<b>Total Other Uses of Funds</b>	<b>(1,198,125)</b>	<b>(1,169,665)</b>	<b>(725,630)</b>
<b>Prior Year Fund Balance</b>	<b>1,764,804</b>	<b>1,050,464</b>	<b>1,050,464</b>
<b>Net Change</b>	<b>(772,479)</b>	<b>2,343</b>	<b>(103,479)</b>
<b>Ending Fund Balance</b>	<b>992,325</b>	<b>1,052,807</b>	<b>946,985</b>
<b>Operating Reserve %</b>	<b>24%</b>	<b>28%</b>	<b>25%</b>
<b>Sewer Reserve Fund Balance</b>	<b>1,204,128</b>	<b>1,204,128</b>	<b>1,944,692</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

## DEBT SERVICE FUND SUMMARY

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Property Tax	940,376	938,921	1,014,399
Sales Tax	2,598,480	2,818,742	2,345,832
Special Assessments - Principal	50,000	50,000	50,000
Special Assessments - Interest	25,000	25,000	25,000
Bond Proceeds	0	0	0
Interest Income	18,586	11,937	11,937
Other	600,469	600,220	600,220
<b>Total Revenue</b>	<b>4,232,911</b>	<b>4,444,820</b>	<b>4,047,388</b>
<b>EXPENDITURES</b>			
<b>Operating - Other</b>			
Debt Service - Bond Principal	3,180,000	2,967,500	2,605,000
Debt Service - Bond Interest	665,080	731,757	414,237
County Treasurer Fees	9,094	9,059	9,059
Debt Payment - PFD	122,513	121,611	121,611
Financial/Legal Fees	153,775	3,775	3,775
<b>Total Expenditures</b>	<b>4,130,462</b>	<b>3,833,702</b>	<b>3,153,682</b>
<b>Other Financing Sources (Uses)</b>			
Lottery Transfer	0	29,029	29,029
Transfer from SID	0	0	0
Transfer from General Fund (Hwy A)	634,604	698,850	185,753
Trf from CIP	90,000	0	0
Transfer to CIP	(2,324,012)	(702,500)	(702,500)
Transfer to OSP	(655,094)	(713,538)	(552,503)
Transfer to EDP	(200,000)	(200,000)	0
<b>Total Other Sources/Uses of Funds</b>	<b>(2,454,502)</b>	<b>(888,159)</b>	<b>(1,040,221)</b>
<b>Prior Year Fund Balance</b>	<b>5,603,166</b>	<b>2,510,706</b>	<b>2,510,706</b>
<b>Net Change</b>	<b>(2,352,053)</b>	<b>(277,041)</b>	<b>(146,515)</b>
<b>Ending Fund Balance</b>	<b>3,251,113</b>	<b>2,233,665</b>	<b>2,364,191</b>
<b>Debt Service Coverage Ratio</b>	<b>0.95</b>	<b>1.07</b>	<b>1.01</b>

**CITY OF LA VISTA****FY20 Budget Amendment****CAPITAL FUND SUMMARY**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
MISC. REVENUE/MISC. BILLING AR	800,000	0	0
INTEREST INCOME & GAIN/LOSS	11,366	22,411	22,411
BOND PROCEEDS	10,270,000	2,500,000	8,500,000
<b>Total Revenue</b>	<b>11,081,366</b>	<b>2,522,411</b>	<b>8,522,411</b>
<b>EXPENDITURES - Capital Improvement Program</b>			
Streets	8,228,512	2,800,000	8,143,912
Parks	457,500	452,500	460,000
Sports Complex	0	138,000	138,000
Administration	100,000	150,000	150,000
Public Buildings	196,000	252,000	375,000
<b>Total Expenditures</b>	<b>8,982,012</b>	<b>3,792,500</b>	<b>9,266,912</b>
<b>Other Financing Sources (Uses)</b>			
Transfer to DSF	(90,000)	0	0
Transfer from DSF	2,324,012	702,500	702,500
Transfer from Lottery Fund	246,000	440,000	440,000
<b>Total Other Sources/Uses of Funds</b>	<b>2,480,012</b>	<b>1,142,500</b>	<b>1,142,500</b>
<b>Prior Year Fund Balance</b>	<b>(553,954)</b>	<b>32,783</b>	<b>32,783</b>
<b>Net Change</b>	<b>4,579,366</b>	<b>(127,589)</b>	<b>397,999</b>
<b>Ending Fund Balance</b>	<b>4,025,412</b>	<b>(94,806)</b>	<b>430,782</b>

**CITY OF LA VISTA****FY20 Budget Amendment****LOTTERY FUND SUMMARY**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Community Betterment	850,000	850,000	850,000
Interest Income	16,691	16,420	16,420
Taxes - Form 51	340,000	340,000	340,000
<b>Total Revenue</b>	<b>1,206,691</b>	<b>1,206,420</b>	<b>1,206,420</b>
<b>EXPENDITURES - Contractual Services</b>			
Professional Services	251,068	184,159	184,159
Events Marketing	31,668	29,734	29,734
Concerts & Movie Nights	13,721	11,145	11,145
Recreation Events	4,507	4,642	4,642
Community Events	43,723	63,560	63,560
Salute to Summer	30,743	31,746	31,746
Other Contractual Services	34,745	35,090	35,090
Other Charges (Taxes)	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>760,175</b>	<b>710,076</b>	<b>710,076</b>
<b>Other Financing Sources (Uses)</b>			
General Fund Transfer	(96,902)	(100,293)	(100,293)
Sewer Fund Transfer	(3,000)	(32,029)	(32,029)
CIP Transfer	(246,000)	(440,000)	(440,000)
RDF Transfer	0	0	(200,000)
QSF Transfer	(50,000)	(50,000)	(50,000)
<b>Total Other Uses of Funds</b>	<b>(395,902)</b>	<b>(622,322)</b>	<b>(822,322)</b>
<b>Prior Year Fund Balance</b>	<b>3,182,599</b>	<b>3,226,382</b>	<b>3,226,382</b>
<b>Net Change</b>	<b>50,614</b>	<b>(125,978)</b>	<b>(325,978)</b>
<b>Ending Fund Balance</b>	<b>3,233,213</b>	<b>3,100,404</b>	<b>2,900,404</b>

**CITY OF LA VISTA****FY20 Budget Amendment****ECONOMIC DEVELOPMENT FUND SUMMARY**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Bond Proceeds	3,000,000	0	3,000,000
Interest Income	718	517	517
<b>Total Revenue</b>	<b>3,000,718</b>	<b>517</b>	<b>3,000,517</b>
<b>EXPENDITURES</b>			
Debt Service - Bond Principal	0	230,000	0
Debt Service - Bond Interest	59,559	115,897	62,466
Grants	3,000,000	0	3,000,000
Financial Fees	75,000	0	75,000
<b>Total Expenditures</b>	<b>3,134,559</b>	<b>345,897</b>	<b>3,137,466</b>
<b>Other Financing Sources (Uses)</b>			
Debt Service Fund Transfer - Sales Tax	200,000	200,000	0
<b>Total Other Uses of Funds</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Prior Year Fund Balance</b>	<b>6,933</b>	<b>206,968</b>	<b>206,968</b>
<b>Net Change</b>	<b>66,159</b>	<b>(145,380)</b>	<b>(136,949)</b>
<b>Ending Fund Balance</b>	<b>73,092</b>	<b>61,588</b>	<b>70,019</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

## OFF-STREET PARKING FUND SUMMARY

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Interest Income	464	771	771
Bond Proceeds	2,503,611	5,960,000	0
Parking Garage Fees	0	0	115,000
<b>Total Revenue</b>	<b>2,504,075</b>	<b>5,960,771</b>	<b>115,771</b>
<b>EXPENDITURES</b>			
Commodities	13,272	17,365	17,365
Contractual Services	32,918	45,318	220,518
Maintenance	20,801	31,404	31,404
Debt Service - Bond Principal	670,000	950,000	685,000
Debt Service - Bond Interest	249,901	584,946	210,911
Land/Construction	6,852,315	6,000,000	850,000
Financial Fees	150,750	76,000	76,500
<b>Total Expenditures</b>	<b>7,989,957</b>	<b>7,705,033</b>	<b>2,091,698</b>
<b>Other Financing Sources (Uses)</b>			
Transfer In - General Fund	68,000	94,900	500,000
Transfer In - General Fund DS	0	0	344,408
Transfer In - Debt Service Fund	655,094	713,538	552,503
Transfer In - Redevelopment Fund	415,557	897,408	0
<b>Total Other Uses of Funds</b>	<b>1,138,651</b>	<b>1,705,846</b>	<b>1,396,911</b>
<b>Prior Year Fund Balance</b>	<b>4,944,239</b>	<b>611,205</b>	<b>611,205</b>
<b>Net Change - Operations</b>	<b>(4,347,231)</b>	<b>(38,416)</b>	<b>(579,016)</b>
<b>Ending Fund Balance</b>	<b>597,008</b>	<b>572,789</b>	<b>32,189</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

## REDEVELOPMENT FUND SUMMARY

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Sales Tax	<b>2,598,480</b>	<b>2,818,742</b>	<b>2,345,832</b>
GBOT - Retail Sales	<b>500,000</b>	<b>800,000</b>	<b>29,485</b>
Bond Proceeds	<b>17,130,000</b>	<b>0</b>	<b>6,500,000</b>
Interest Income	<b>65,818</b>	<b>66,252</b>	<b>66,252</b>
<b>Total Revenue</b>	<b>20,294,298</b>	<b>3,684,994</b>	<b>8,941,569</b>
<b>EXPENDITURES</b>			
Contract - Professional Services	<b>656,639</b>	<b>300,000</b>	<b>300,000</b>
Other:			
Debt Service - Bond Principal	<b>775,000</b>	<b>1,190,000</b>	<b>505,000</b>
Debt Service - Bond Interest	<b>1,000,918</b>	<b>1,546,004</b>	<b>728,187</b>
Land/Construction	<b>10,780,187</b>	<b>6,035,731</b>	<b>10,400,000</b>
Financial/Legal Fees	<b>75,500</b>	<b>500</b>	<b>500</b>
<b>Total Expenditures</b>	<b>13,288,244</b>	<b>9,072,235</b>	<b>11,933,687</b>
<b>Other Financing Sources (Uses)</b>			
Transfer from Lottery	<b>0</b>	<b>0</b>	<b>200,000</b>
Transfer to OSP	<b>(415,557)</b>	<b>(897,408)</b>	<b>0</b>
<b>Total Other Uses of Funds</b>	<b>(415,557)</b>	<b>(897,408)</b>	<b>200,000</b>
<b>Prior Year Fund Balance</b>	<b>10,337,128</b>	<b>6,781,760</b>	<b>6,781,760</b>
<b>Net Change</b>	<b>6,590,497</b>	<b>(6,284,649)</b>	<b>(2,792,118)</b>
<b>Ending Fund Balance</b>	<b>16,927,625</b>	<b>497,111</b>	<b>3,989,642</b>

**CITY OF LA VISTA****FY20 Budget Amendment****POLICE ACADEMY FUND**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Police Academy Revenue	<b>80,000</b>	<b>84,000</b>	<b>100,000</b>
Interest Income	<b>55</b>	<b>83</b>	<b>83</b>
<b>Total Revenue</b>	<b>80,055</b>	<b>84,083</b>	<b>100,083</b>
<b>EXPENDITURES</b>			
Personnel Services	<b>76,404</b>	<b>79,672</b>	<b>79,672</b>
Commodities	<b>3,500</b>	<b>3,535</b>	<b>3,535</b>
Contractual Services	<b>11,700</b>	<b>11,854</b>	<b>11,854</b>
Maintenance	<b>0</b>	<b>0</b>	<b>0</b>
Other Charges	<b>3,500</b>	<b>3,535</b>	<b>3,535</b>
<b>Total Expenditures</b>	<b>95,104</b>	<b>98,596</b>	<b>98,596</b>
<b>Other Financing Sources (Uses)</b>			
General Fund Transfer	<b>20,000</b>	<b>21,000</b>	<b>0</b>
<b>Total Other Uses of Funds</b>	<b>20,000</b>	<b>21,000</b>	<b>0</b>
<b>Prior Year Fund Balance</b>	<b>19,045</b>	<b>24,873</b>	<b>24,873</b>
<b>Net Change</b>	<b>4,951</b>	<b>6,487</b>	<b>1,487</b>
<b>Ending Fund Balance</b>	<b>23,996</b>	<b>31,360</b>	<b>26,360</b>
<b>Operating Reserve %</b>	<b>25%</b>	<b>32%</b>	<b>27%</b>

**CITY OF LA VISTA****FY20 Budget Amendment*****TIF CITY CENTRE PHASE 1A***

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
TIF Revenue	0	541,612	541,612
<b>Total Revenue</b>	<b>0</b>	<b>541,612</b>	<b>541,612</b>
<b>EXPENDITURES - Other</b>			
Debt Service	0	536,196	536,196
Other Charges	0	5,416	5,416
<b>Total Expenditures</b>	<b>0</b>	<b>541,612</b>	<b>541,612</b>
<b>Other Financing Sources (Uses)</b>			
Transfer	0	0	0
<b>Total Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior Year Fund Balance</b>	<b>0</b>	<b>(3,420)</b>	<b>(3,420)</b>
<b>Net Change</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>(3,420)</b>	<b>(3,420)</b>

## CITY OF LA VISTA

## FY20 Budget Amendment

**TIF CITY CENTRE PHASE 1B**

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
TIF Revenue	0	0	0
Interest Income	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES - Other</b>			
Debt Service	0	0	0
Other Charges	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources (Uses)</b>			
Transfer	0	0	0
<b>Total Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Prior Year Fund Balance</b>	<b>0</b>	<b>(19,136)</b>	<b>(19,136)</b>
<b>Net Change</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>(19,136)</b>	<b>(19,136)</b>

**CITY OF LA VISTA****FY20 Budget Amendment*****SEWER RESERVE FUND***

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Interest Income	3,003	8,937	8,937
<b>Total Revenue</b>	<b>3,003</b>	<b>8,937</b>	<b>8,937</b>
<b>EXPENDITURES</b>			
Other Charges	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources (Uses)</b>			
Transfer In	1,201,125	1,172,665	728,630
Transfer Out	0	0	0
<b>Total Other Uses of Funds</b>	<b>1,201,125</b>	<b>1,172,665</b>	<b>728,630</b>
<b>Prior Year Fund Balance</b>	<b>0</b>	<b>1,207,125</b>	<b>1,207,125</b>
<b>Net Change</b>	<b>1,204,128</b>	<b>1,181,602</b>	<b>737,567</b>
<b>Ending Fund Balance</b>	<b>1,204,128</b>	<b>2,388,727</b>	<b>1,944,692</b>

**CITY OF LA VISTA****FY20 Budget Amendment*****QUALIFIED SINKING FUND***

	FY19 Adopted	FY20 Adopted	FY20 Proposed
<b>REVENUES</b>			
Interest Income	250	625	625
<b>Total Revenue</b>	<b>250</b>	<b>625</b>	<b>625</b>
<b>EXPENDITURES</b>			
Other Charges	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources (Uses)</b>			
Transfer from General Fund	50,000	0	400,000
Transfer from Lottery Fund	50,000	50,000	50,000
Transfer to General Fund	0	0	0
<b>Total Other Uses of Funds</b>	<b>100,000</b>	<b>50,000</b>	<b>450,000</b>
<b>Prior Year Fund Balance</b>	<b>0</b>	<b>100,500</b>	<b>100,500</b>
<b>Net Change</b>	<b>100,250</b>	<b>50,625</b>	<b>450,625</b>
<b>Ending Fund Balance</b>	<b>100,250</b>	<b>151,125</b>	<b>551,125</b>